IN THE UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF NORTH CAROLINA

| ERNEST FRANKLIN COBLE, JR. |) | |
|--------------------------------|---|-----------|
| Plaintiff, |) | |
| V. |) | 1:11CV211 |
| |) | |
| WILLIAM J. WILKINS, INTERNAL |) | |
| REVENUE SERVICE, EXAMINER |) | |
| #0469241048, and UNITED STATES |) | |
| OF AMERICA, |) | |
| Defendants. |) | |
| | | |

ORDER

This matter is before the Court on a Recommendation of the United States Magistrate Judge recommending that Defendants' Motion to Dismiss be granted. The Recommendation was filed on February 29, 2012, and notice was served on the parties pursuant to 28 U.S.C. § 636(b). On March 13, 2012, Plaintiff filed timely Objections to the Recommendation. The Court has now reviewed de novo the Objections and the portions of the Recommendation to which objection was made, and finds that the Objections do not change the substance of the United States Magistrate Judge's ruling. The Magistrate Judge's Recommendation [Doc. #22] is therefore affirmed and adopted.

IT IS THEREFORE ORDERED that Defendants' Motion to Dismiss [Doc. #8] is hereby GRANTED, that this action is DISMISSED WITHOUT PREJUDICE, and that the remaining Motions [Doc. #9, #13, & #16] are hereby DENIED AS MOOT. A Judgment will be entered contemporaneously herewith.

This, the 20th day of March, 2012.

United States District Judge